--- 3 Cigarettes - Series “C” [1935] - 22 x 28 mm. - scanned at 200% scale ---

The three cigarette Series “C” *imperforate* **RC-370** is the greatest rarity in Canadian tax-paid stamps. The hidden letters are “L-C”, and the die approval, by L. A. White of Customs & Excise, Ottawa, was on September 13th 1940 (cf. the Brandom “Supplement” - page 3).

This particular stamp reportedly originated in the collection of “R. A. Odell”, and was purchased as a part of the “Morris” collection. The mimeographed cancellation **1-10-D / 3 - 41** indicates that the stamp was processed by “Macdonald Tobacco” in March 1941.

It has been stated (see below) that the three cigarette size was a *complimentary package* for use by “Trans-Canada Airways” (now “Air Canada”). Third-hand information says that this stamp was found on a package of imported “Camel” cigarettes.

★**RC-370** - 3 cigarettes, *imperforate*, mimeographed **1-10-D / 3 - 41**,
by “Macdonald Tobacco” in March 1941

[★RC-370]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	3-41	---	---	---	---	---	---	---	---	---

When the September 1939 first wartime Budget increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand, the manufacturers reduced their package sizes by one cigarette per pack of ten, or major fraction thereof, and the five cigarette pack became a four cigarette 5¢ pack.

When the next Budget of June 1940 increased the excise duty from $ 5.00 to $ 6.00 per thousand, the four cigarettes size was continued for sale across Canada (since four cigarettes was not a major factor of ten), and an eight cigarette pack retailing at 10¢ was introduced.

In spite of the fact that four was no longer a major fraction of ten cigarettes, under the June 1940 Budget the *complimentary pack* was apparently reduced to three cigarettes. This size was probably imported by “Macdonald Tobacco” under contract, since the three cigarette pack was an American product.

From the CRS Bulletin No. 104 - Montreal, November 1949

“Some time ago, in a small purchased collection, the writer found a Series “C” small cigarette stamp of the three cigarette denomination. Up to this time it was not generally known that this stamp existed. It has since been learned that this stamp was issued for packages made expressly for Trans-Canada Airlines, which gave them to smoking passengers. In order to arrive at the comparative rarity of this stamp, your executive is asking each member who owns one or more copies to send the number owned to your secretary at the above address”. - *Edwin J. Morris*

I bought the tax paid of the Morris collection from Erling van Dam some years ago. As far as I know Ed Morris did not obtain a positive response to his request for info on additional copies - JBH

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scanned from a colour plate in “Vintage Cigarette Packs” by Joe Giesenhagen [Schiffer Books]

Camel, 1940,
3 ct.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 3 cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 16th 2013, JBH